THE BANGALORE CITY MUNICIPAL COUNCIL.

EXPLANATORY MEMO TO ACCOMPANY THE BUDGET ESTIMATES OF RECEIPTS AND EXPENDITURE OF THE CITY MUNICIPAL COUNCIL FOR THE YEAR 1909-10.

The opening balance for the year 1908-09 according to the Comptroller's Audited Cash Account for June 1908 (Final) is	Rs.	1,02,597
Add estimated receipts for the year 1908-09	,,	2,44,621
Total	Rs.	3,47,218
Deduct estimated expenditure for the year 1908-09	Rs.	2,65,292
Opening balance for 1909-10 ...	Rs.	81,926
Estimated Receipts for 1909-10	,,	2,62,200
Total	Rs.	3,44,121
Estimated Expenditure for 1909-10	,,	2,65,431
Closing balance for 1909-10 ...	Rs.	78,695

RECEIPTS.

1908-09 Rs.	1909-10 Rs.	
1,600	1,700	*I. Octroi.—Class I (b) Cocoanuts, dry.*—The trade in this commodity has been steadily rising. Hence the increased provision for the ensuing year.
7,000	7,500	(c) *Betel-leaves.*—The actuals of the past year justify the increase proposed for the year 1909-10.
10,500	11,000	*Class II.—Tobacco (Local and foreign).*—The income under this head is gradually increasing owing to extra vigilence taken by the patrolling agency to prevent smuggling as is evidenced by the actuals of the past year and those of the first half of the current year. The question of strengthening the staff by a better paid agency is under the consideration of the Council and the proposals on that head will form the subject of a separate communication. There seems to be a prospect of further increase in revenue if the contemplated proposals be brought into effect.
7,000	7,500	*Class III, Timber.*—The house-building operations in the extensions and the re-building of houses in the old City on sanitary principles have contributed to the increase and this impetus in the timber market is likely to continue for some time. The actuals of the past year are in favour of the increased provision.
30,000	32,500	*Class V, Piece-goods.*—Increased local consumption and supply to retail-dealers coming from outside account for the increase. The actuals of the past year justify the anticipated provision for 1909-10.
3,200	4,500	*Class VI, (a) Sugar.*—Owing to greater scrutiny on the part of the Octroi Department, the revenue has increased during the past year. The income under this head during the first half of the current year is promising. Hence an increased provision for the ensuing year.
33,000	33,500	*II. Tax on Houses, Buildings and Lands.*—A large number of new houses are under construction in the extensions and old ones in the City are being improved. They are likely to be completed and assessed before the year 1909-10 commences. This accounts for the increased provision.

1908-09	1909-10	
6,600	8,500	*Lighting Tax.*—The sum of Rs. 8,500 shown under this head represents not only the lighting tax calculated upon the estimated income under 'Tax on houses, buildings and lands' but also includes Rs. 1,800 which represents the lighting tax on the estimated annual rental value of shops liable to mohatarfa as laid down in Government Proceedings No. 4647-8—L. F. 37-99, dated the 28th May 1904.
19,800	20,100	*Water tax.*—The explanation furnished for the increased provision under 'Tax on houses, buildings and lands' also holds good for the anticipated increase under this head.
17,000	17,500	*III License Receipts, (a) Liquor Shops.*—There has been a steady rise in revenue under head "Excess sale of arrack" as may be seen from the actuals of the past year and those of the first half of the current year.
15,500	16,000	*(b) Other Licenses.*—Owing to lax supervision in checking licensed items in general and those under "Animal and vehicles" in particular, there was a heavy drop in the income under this head in the past year. With better arrangements it is hoped to show substantial improvement under this head.
13,500	15,000	*Mohatarfa (a) Shop tax.*—Several new shops have sprung up both in the City and in the New Tharagupet. The old ones have been improved and extended with the incidental revision and increase of mohatarfa. Hence the proposed increase of Rs. 1,500.
200	500	*X. Miscellaneous Sale of Lands.*—There is a large demand for sites in the New Guttahalli and Seshadripuram Extension of the City where sites are still available for sale.
1,500	4,000	*Land Revenue and Local Cess.*—The income of Rs. 4,000 under this head remains steady. The estimate of Rs. 1,500 shown for the current year appears to be an error.
Nil.	250	*Amarayi.*—The sale proceeds of dried trees and branches lopped from avenue trees with the minor produce of topes, etc., situated within the City were being shown under head 'Other items' in former years. This has been separated and classed as a distinct sub-head.
2,000	5,000	*Other items.*—The sale proceeds of fort stones, earth and various other minor items of Municipal revenue for which no separate head exists in the Municipal Budget are credited to this head. The income thereof will naturally be fluctuating. As there are large number of stones still available for sale with increased demand by purchasers of sites in the three extensions, an additional provision of Rs. 3,000 is made for the year 1909-10. The actuals of the past year and the first half of the current year justify the estimate. The other items call for no remark.
		EXPENDITURE.
14,266	15,736	*II. Head Office.*—The details for the excess provision are given in the margin. No provision was being made in the Municipal Budget under item No. 2, during past years, as no expenditure was ever incurred. But

	Rs.
1. Extra pay of the Vice-President over the provision of the current year	1,200
1. Travelling allowances for which no provision was being made in the past years	200
3. Additional provision for contingent expenses of Head Office ...	60
4. Do do for Postage ...	10
Total ...	1,470

1908-09.	1909-10.	
		in connection with the Exhibition held at Mysore during the Dasara season, some of the Municipal servants were sent to witness and benefit by the Exhibition. Their travelling expenses had to be met by re-appropriation. In order to meet this expenditure in future years without having recourse to re-appropriation, a sum of Rs. 200 is provided for the ensuing year under head "Travelling Allowances."
		The sum of Rs. 15 hitherto sanctioned for contingent charges is found quite inadequate to meet the expenses of purchasing country stationery articles, the requisites for the type-writing machine and Cyclostyle. A small increase of Rs. 5 per mensem is therefore provided.
		The present provision of Rs. 10 for 'Purchase of Postage Stamps' has been found insufficient, as the correspondence outside Mysore both in the matter of the recovery of taxes and other items has increased. In some cases, important endorsements and notices shall have to be sent by Registered Post necessitating the affixing of extra stamps.
5,630	6,154	*III. Collection, (a) Octroi.*—The increased provision of Rs. 524 made under this head is due to two items, *viz.*, (1) Rs. 24 under 'Contingent Charges' and (2) Rs. 500 under 'Other Miscellaneous Charges'.
		Rupees 7 now sanctioned for contingent charges of the Octroi Department is intended to cover the expenses of purchasing country stationery required for the use of the Octroi Inspector's Office, as also the nine Ookads. This sum is not at all sufficient. Some of the Ookads are located far away from the City and complaints have reached that these are not lighted for want of oil. The sooner this reproach is removed, the better.
		The sum of Rs. 500 provided under item No. (2) is intended to meet the additional establishment charges, proposals for which will shortly be made. It requires no proof to say that the Department is poorly paid and therefore ill-manned. The Government have recognized the necessity of reorganizing the Octroi staff.
6,940	7,664	(*b*) *House Tax and Mohatarfa.*—The total amount provided under this head in excess of the sanctioned budget for the current year is Rs. 824 as per margin. But the saving of Rs. 100 shown under head 'Allowance to Municipal Councillors' by cutting down the usual figure of Rs. 400 to Rs. 300 will reduce the actual increase to Rs. 724.

	Rs.
1. Contingent Charges ...	24
2. Numbering houses ...	800

The increase of Rs. 24 under 'Contingent Charges' is necessary on account of the increased expenditure of stationery in connection with the extensions.

(2) 'Numbering Houses' is a fresh item of expenditure and as such, requires detailed explanation.

The houses in the old City were numbered so long ago as in the year 1891-92 while the Extensions remained untouched.

Great difficulty is experienced in identifying houses in all the divisions in the City as in the majority of cases, door numbers have disappeared for various causes. New houses have cropped up, a few old houses are in a state of decay, some houses have been repaired and improved.

1908-09.	1909-10.	
		Whilst an appreciable number in congested localities was acquired and demolished and roads opened out since. According to the Demand Register of Taxes maintained in the Municipal Office, the only means of identifying houses for the purpose of collection is the door number of each house and this has been fast losing hold. A regular Census of the City and the Extension for re-numbering cannot therefore be taken up too soon in the interest of the Municipal revenue. As this entails an expenditure of not less than Rs. 3,000, it is proposed to make a beginning with a modest sum of Rs. 800 from the commencement of the next year.
748	1,128	*III. Collection, (c) Hackney Carriages.*—It has been brought to notice that the owners of cycles have not obtained licenses in several cases as required by the Regulation. Arrangements have been made to rectify the omission in this direction. This is a laborious task and there is no establishment. It is proposed to get small square tin-plates prepared and attach them to each cycle with its number noted thereon as has been done in the City of Madras. This will enable the Municipality to find out at once which bi-cycle has been licensed and which not. A sum of Rs. 150 is provided. At the rate of four plates for a rupee, it is estimated to get 600 such plates for the present. Hackney carriages and carts plying for hire in the City are required to take out licenses. They are at present numbered by an unlicensed painter. A fee of annas four is recovered from each cartman by the painter without reference to Municipal accounts. Taking the number of carriages and carts into calculation, the total amount recovered comes up to Rs. 400 in a year. This procedure is as objectionable as it is demoralizing. It is therefore proposed to credit the amount recovered to the Municipality and employ a trained painter for the purpose. This arrangement is expected to bring in savings to the Municipality. A sum of Rs. 230 is provided under this head.
35,004	36,492	*IV. Conservancy, (a) Supervision, (12) Totis and (14) Sweepers.*—After a careful study of the actual requirements of the City, the Health Officer proposes the entertainment of twelve additional totis to extend house conservancy and eight sweepers for cleaning the drains recently handed over to the Municipality by the Sanitary Department involving an additional expenditure of Rs. 1,008 and 480 respectively. As this increase is necessary, it is included in the budget. Owing to the dearness of fodder it has been impossible to get silt carts at the present rate of Rs. 15 per mensem. The rate has been raised to Rs. 18. This gives a net increase Rs. 972. It is provided in the budget.
8,417	7,389	The provision of Rs. 2,000 under (*b*) 'Other Charges, 7 miscellaneous' sanctioned in the current year's budget to meet the cost of additional establishment under 'Conservancy' is omitted for the ensuing year, as separate provision is made therefor.
6,216	6,228	*VIII. Public Works, (a) Supervision.*—The provision under 'Contingent Charges' is raised by Re. 1, as the present allotment is inadequate.
81,000	75,000	*Works.*—The allotment for works of different kinds are particularized in Form No. I after careful

1908-09	1909-10
684	744
2,647	2,587
1,641	1,420
588	888

consideration of what is required in the several parts of the City.

IX. Charitable Grants. Chamarajpet Dispensary.—The landlord of the house in which the Dispensary is located in Chamarajpet represented that there was demand for his house on a higher rent that in the event of the Municipality not being inclined to raise it by Rs. 5, the building might be vacated. The request being reasonable the Council agreed to the increase of the rent applied for. This accounts for the increased provision.

X. Education Kannada Boys' School.—It was under contemplation to locate the school in a rented building in the City for the convenience of the school children and a sum of Rs. 240 had been provided for the purpose. But as this arrangement could not be brought into effect at present for want of a suitable building, the provision is omitted. Provision is, however, made for a Gymnastic Instructor for teaching manual exercises to school boys.

Chamarajpet A.-V. School.—The provision of Rs. 221 under (12) Other Miscellaneous charges is omitted, as there appears to be no need for it.

Schools, Grant-in-aid.—A sum of Rs. 300 as grant-in-aid for Hindu Anglo-Vernacular School, Sultanpet, is provided as per Government Proceedings, No. 3811—Ml. 104-08-2, dated 23rd October 1908.

N. SUBBA RAO,
Vice-President.